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OBLIGATIONS TO REPORT IRS EMPLOYEE MISCONDUCT

To best serve the public, employees of the Internal Revenue service must maintain the confidence and esteem of the American taxpayer. Each year IRS employees are required to certify that they are aware of the Standards of Ethical Conduct for Employees of the Executive Branch -- the IRS Rules of Conduct.

All IRS employees are required to know the rules of conduct, how they apply to their job and the consequences of violating them. The rules state that employees are expected to conduct themselves in their official relations with the public and their fellow employees in a courteous, business and diplomatic manner. They also state that "conduct which does not conform to these rules, or related statutes or regulations, and which directly impacts on an employee's position, official duties, or the Service, may subject the employee to appropriate disciplinary action."

Specifically, the Rules of Conduct say:

- Employees must avoid making false, misleading or ambiguous statements, deliberately or willfully, in connection with any matter of official interest. This may include transactions with the public, other federal agencies or fellow employees. Thus, IRS employees who intentionally mislead taxpayers during the course of an audit or collection action are in violation of the rules of conduct and are subject to disciplinary action.

- Employees who have information that another employee has violated any of the rules of conduct must report that information to the Inspector General. Clearly, any employee who knows that another employee is making false statements to a taxpayer in the course of an audit or collection action is obliged to report it so it can be dealt with.

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